

**Pt. 1, Subpt. A, App. A**

**APPENDIX A TO SUBPART A OF PART 1—  
DEPARTMENTAL OFFICES**

1. *In general.* This appendix applies to the Departmental Offices as defined in 31 CFR 1.1(a)(1).

2. *Public reading room.* The public reading room for the Departmental Offices is the Treasury Library. The Library is located in the Main Treasury Building, 1500 Pennsylvania Avenue, NW., Washington, DC 20220. For building security purposes, visitors are required to make an appointment by calling 202-622-0990.

3. *Requests for records.* Initial determinations under 31 CFR 1.5(h) as to whether to grant requests for records of the Departmental Offices will be made by the head of the organizational unit having immediate custody of the records requested or the delegate of such official. Requests for records should be addressed to: Freedom of Information Request, DO, Director, Disclosure Services, Department of the Treasury, 1500 Pennsylvania Avenue, NW, Washington, DC 20220.

4. *Administrative appeal of initial determination to deny records.*

(i) Appellate determinations under 31 CFR 1.5(i) with respect to records of the Departmental Offices will be made by the Secretary, Deputy Secretary, Under Secretary, General Counsel, Inspector General, Treasury Inspector General for Tax Administration, Special Inspector General for Troubled Assets Relief Program, Treasurer of the United States, or Assistant Secretary having jurisdiction over the organizational unit which has immediate custody of the records requested, or the delegate of such officer.

(ii) Appellate determinations with respect to requests for expedited processing shall be made by the Deputy Assistant Secretary for Privacy and Treasury Records.

(iii) Appeals should be addressed to:  
Freedom of Information Appeal, DO, Director, Disclosure Services, Department of the Treasury, 1500 Pennsylvania Avenue, NW., Washington, DC 20220.

5. *Delivery of process.* Service of process will be received by the General Counsel of the Department of the Treasury or the delegate of such officer and shall be delivered to the following location: General Counsel, Department of the Treasury, Room 3000, Main Treasury Building, 1500 Pennsylvania Avenue, NW., Washington, DC 20220.

[52 FR 26305, July 14, 1987, as amended at 75 FR 744, Jan. 6, 2010]

**APPENDIX B TO SUBPART A OF PART 1—  
INTERNAL REVENUE SERVICE**

1. *In general.* This appendix applies to the Internal Revenue Service. See also 26 CFR 601.702.

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2. *Public reading room.* The public reading rooms for the Internal Revenue Service are maintained at the following location:

**NATIONAL OFFICE**

*Mailing Address*

Freedom of Information Reading Room, PO Box 795, Ben Franklin Station, Washington, DC 20044

*Walk-In Address*

Room 1621, 1111 Constitution Avenue, NW., Washington, DC

**NORTHEAST REGION**

*Mailing Address*

Freedom of Information Reading Room, PO Box 5138, E:QMS:D, New York, NY 10163

*Walk-In Address*

11th Floor, 110 W. 44th Street, New York, NY

**MIDSTATES REGION**

*Mailing Address*

Freedom of Information Reading Room, Mail Code 7000 DAL, 1100 Commerce Street, Dallas, TX 75242

*Walk-In Address*

10th Floor, Rm. 10B37, 1100 Commerce Street, Dallas, TX

**SOUTHEAST REGION**

*Mailing Address*

401 W. Peachtree Street, NW., Stop 601D, Room 868, Atlanta, GA 30365

*Walk-In Address*

Same as mailing address

**WESTERN REGION**

*Mailing Address*

1301 Clay Street, Stop 800-S, Oakland, CA 94612

*Walk-In Address*

8th Floor, 1301 Clay Street, Oakland, CA

3. *Requests for records.* Initial determinations under 31 CFR 1.5(h) as to whether to grant requests for records of the Internal Revenue Service, grant expedited processing, grant a fee waiver, or determine requester category will be made by those officials specified in 26 CFR 601.702.

4. *Administrative appeal of initial determination to deny records.* Appellate determinations under 31 CFR 1.5(i) with respect to records of the Internal Revenue Service will be made by the Commissioner of Internal Revenue or